



LSTA Ineligible Costs

- Food and beverages provided at workshops, meetings, or open houses
- Fringe benefits
- Payroll taxes
- Sales tax
- Transportation equipment
- Overhead and indirect costs
- Construction costs
- Buying computer hardware unless you comply with CIPA
- Hiring “entertainment” for a program that is not educational in nature or tied in with your program
- Giving away promotional items – key chains, refrigerator magnets, T-shirts, mugs
- Giving away books
- No built-in furniture (shelving, for example) may be purchased with LSTA funds. All furniture, equipment and/or materials purchased must be movable
- No remodeling of library buildings (either in part or a complete building) may be paid for with LSTA funds